

EXECUTIVE SUMMARY
FY 2011 President's Budget by Function
(Dollars in Thousands)

	FY 2009		FY 2010	FY 2011		
	Enacted	ARRA	Enacted	President's Budget	Increase/Decrease	Percent Change
Management & Financial	\$745,583	\$238,000	\$890,192	\$892,141	\$1,949	0.2%
Departmental Offices Salaries and Expenses*	278,870	131,000	304,888	346,401	41,513	13.6%
Dept-wide Systems & Capital Invest. Programs	26,975		9,544	22,000	12,456	130.5%
Office of Inspector General	26,125		29,700	30,269	569	1.9%
Treasury IG for Tax Administration	146,083	7,000	152,000	155,452	3,452	2.3%
Special IG for TARP	0		23,300	49,600	26,300	112.9%
Community Development Financial Institutions Fund	107,000	100,000	246,750	250,000	3,250	1.3%
Financial Crimes Enforcement Network	91,465		111,010	100,419	(10,591)	-9.5%
Alcohol & Tobacco Tax and Trade Bureau	99,065		103,000	106,168	3,168	3.1%
<i>Less Offsetting Fees</i>	0		0	-106,168	(106,168)	100.0%
Net, ATTB	99,065		103,000	0	(103,000)	-100.0%
Treasury Forfeiture Fund**	-30,000		-90,000	-62,000	28,000	-31.1%
Fiscal Service Operations	\$417,137	\$0	\$426,376	\$411,238	\$15,138	3.6%
Financial Management Service	239,785		244,132	235,253	(8,879)	-3.6%
Bureau of the Public Debt	187,352		192,244	185,985	(6,259)	-3.3%
<i>Less Offsetting Fees</i>	-10,000		-10,000	-10,000	0	0.0%
Net, BPD	177,352		182,244	175,985	(6,259)	-3.4%
Tax Administration	\$11,522,598	\$80,000	\$12,146,123	\$12,633,270	\$487,147	4.0%
IRS Taxpayer Services	2,293,000		2,278,830	2,321,975	43,145	1.9%
IRS Enforcement	5,117,267		5,504,000	5,797,400	293,400	5.3%
IRS Operations Support	3,867,011		4,083,884	4,108,000	24,116	0.6%
IRS Business Systems Modernization	229,914		263,897	386,908	123,011	46.6%
IRS Health Insurance Tax Credit Administration	15,406	80,000	15,512	18,987	3,475	22.4%
Total, Treasury Appropriations Committee	\$12,685,318	\$318,000	\$13,462,691	\$13,936,649	\$473,958	3.5%
Treasury International Programs	\$1,578,802		\$2,128,670	\$3,065,176	\$936,506	44.0%
International Financial Institutions	1,493,802		2,043,670	2,957,176	913,506	44.7%
Technical Assistance	25,000		25,000	38,000	13,000	52.0%
Debt Restructuring	60,000		60,000	70,000	10,000	16.7%
Total	\$14,264,120	\$318,000	\$15,591,361	\$17,001,825	\$1,410,464	9.0%

*ARRA funding includes \$122 Million for IRS, \$6 Million for FMS and \$3 Million for DO.

**In both FY 2009 and FY 2010, the Administration proposed a permanent cancellation of a portion of the Fund's unobligated balances.

In both of these years, Congress enacted appropriations legislation that made the rescissions temporary.

Overview

The Department of the Treasury continues to play a leading role in stabilizing the economy and reforming our financial system following one of the worst crises since the Great Depression. The Department's FY 2011 Budget supports the critical work that Treasury is doing to ensure that the financial industry plays by new, safer rules, and to spur growth in the face of unacceptably high unemployment.

The FY 2011 Budget provides \$13.9 billion to fund activities at the Department's ten appropriated bureaus. The Budget provides almost \$474 million more than the FY 2010 enacted level, a 3.5 percent increase. The Budget also includes \$3.065 billion to fund Treasury's International Programs.

The Department has set three high priority performance goals for FY 2010 and FY 2011:

- Repair and reform the financial system;
- Increase voluntary tax compliance; and
- Significantly increase the number of cost-saving, paperless transactions with the public.

These goals reflect key areas of concern to the Department and the American people. The Budget supports work toward these goals as discussed below. See the High Priority Performance Goals section for measures, milestones, and indicators of success at achieving these goals.

Goal 1: Repair and reform the financial system

The Department is engaged in a broad array of programs to stabilize the financial system, put in place new rules to help prevent the recurrence of a crisis similar to the one that just occurred and promote long-term stability.

Financial Regulatory Reform – The Department is working with Congress to enact legislation to reform an outdated and ineffective financial regulatory system. The goals are simple: to promote more robust supervision and regulation of financial firms, especially the largest, most complex and most interconnected firms that can pose the greatest risk to overall stability; to establish comprehensive regulation of financial markets, including those now largely outside the regulatory ambit; to protect consumers and investors; provide the government with more powerful tools to manage financial crises and resolve failing firms that can threaten overall stability; and to improve international cooperation. Further information on the Department’s reform efforts can be found at <http://financialstability.gov/roadtostability/regulatoryreform.html> or the Regulatory Reform chapter of this document. Additionally, the Department is engaged internationally through the Financial Stability Board, the G-20 and

other forums to develop high-quality financial standards and processes around the globe to help avert future crises.

Expanding Treasury’s Policymaking and Analysis Capacity – The FY 2011 Budget continues efforts begun in FY 2010 to provide additional resources for the Offices of Domestic Finance, Tax Policy, and Economic Policy. The events of the past year have demonstrated that the Department needs to expand the capacity of the Department in order to more effectively respond to current and future financial challenges.

These efforts include providing an additional \$16.7 million for the Office of Domestic Finance to:

- Expand expertise in capital markets, including in securities market structure and housing finance;
- Conduct significant research projects drawing on interdisciplinary expertise in areas such as finance, economics, and law; and
- Provide leadership in developing and implementing financial regulatory policy.

The FY 2011 Budget also provides an additional \$2.4 million to the Office of Tax Policy for new tax specialists, who will:

- Analyze recently emerging issues critical to the development of tax policies; and
- Provide rapid response to financial crises, support the financial stimulus plan, and provide timely tax analysis for climate change and health care related provisions.

Additionally, the Budget includes \$2 million to expand the Office of Economic Policy to:

- Address the demand for more economic analysis and ensure swift, effective analysis of policies and shifting events in the housing and financial sectors; and

- Create a data analysis unit to maintain the Department's large financial and non-financial databases.

Evaluation Initiative – As part of the Administration's government-wide initiative to strengthen program evaluation, the request includes funds to support four substantive program evaluations at a total cost of \$5.3 million. These evaluations include:

- Testing alternative mortgage modification strategies;
- Testing the impact of financial innovations in community development;
- A study linking data on individual mortgages to administrative data to better assess mortgage risk, including the factors associated with success of mortgage modification programs; and
- A combined study to evaluate different approaches to no-fee debit cards and Volunteer Income Tax Assistance (VITA) prepaid cards.

Emergency Economic Stabilization Act (EESA) Programs – The Troubled Asset Relief Program (TARP), established under EESA, has played a significant role in averting a potentially catastrophic collapse of the American financial system. As a result of improved financial conditions and careful stewardship of the program, the ultimate cost to the taxpayer of TARP investments is likely to be significantly lower than previously estimated. However, challenges remain in the form of rising foreclosures and a persistently high unemployment rate. For these reasons, the Department announced the extension of TARP authority until October 3, 2010. The Department will continue trying to help responsible homeowners avoid foreclosure, and will implement additional ways to get needed credit to job-creating small businesses. To ensure appropriate oversight of TARP activities, the Budget provides \$49.6 million

for the Special Inspector General for the Troubled Asset Relief Program (SIGTARP).

Housing Government Sponsored Enterprise (GSE) Programs – Using authority granted under the Housing and Economic Recovery Act of 2008 (HERA), the Department has sought to stabilize and repair the two largest GSEs, the Federal National Mortgage Association (Fannie Mae) and Federal Home Loan Mortgage Corporation (Freddie Mac), as well as the Federal Home Loan Banks (FHLB). These efforts have restored investor confidence that the GSEs will continue to play their critical roles in maintaining the smooth functioning of the nation's housing and mortgage markets. Treasury has helped ensure the viability of the GSEs by purchasing over \$200 billion in GSE mortgage-backed securities, and has helped state and local housing finance agencies obtain needed financing to aid low- and moderate-income Americans. The Department will continue to promote stability in the GSE securities market and ensure the viability of the GSEs.

Community Development Financial Institutions (CDFI) Fund – The FY 2011 Budget will expand the availability of affordable credit in distressed communities by providing a 30 percent increase in funding for the CDFI Fund's core merit-based grant program – the CDFI Program – and continued robust support for Native Initiatives. The Budget also includes resources for two new initiatives: the Healthy Food Financing Initiative (HFFI) and the Bank On USA initiative. HFFI will provide grants and loans to help expand the availability of healthy foods in distressed communities, while Bank on USA will promote access to affordable and appropriate financial services and basic consumer credit products for households without access to such products and services.

Recovery Act Activities – Under the American Recovery and Reinvestment Act of 2009 (Recovery Act), Treasury administers cash assistance, payments in lieu of tax credits, and over 50 tax relief provisions, which will deliver over \$300 billion in assistance to American families and businesses. In addition, the Department is easing the fiscal crisis of state and local governments through the creation and expansion of innovative, low-cost borrowing tools.

ARRA increased access to financing in economically distressed communities by expanding existing Community Development Financial Institutions (CDFI) and Native American CDFI Assistance programs. The Build America Bond (BAB) program has attracted new investors to the municipal bond market and reduced borrowing costs for state and local governments hard hit by the decline in tax revenues. BAB issuances in 2009, totaling nearly \$64 billion, have been used to finance hospital and school construction, as well as other public infrastructure projects around the country. New cash payments in lieu of tax credits for investments in low-income housing and renewable energy established by the Recovery Act injected \$4 billion into state housing agency budgets and \$2 billion into the renewable energy industry. These sums attracted new private sector investment at better than a 2-to-1 ratio. One-time Economic Recovery Payments issued by the Financial Management Service in 2009 helped to ease the financial strain on 55 million Social Security beneficiaries and veterans. The Making Work Pay provision allowed American workers and families to keep more of what they earned. The expanded First-Time Homebuyer tax credit enabled taxpayers to receive a credit towards home purchases.

Goal 2: Increase voluntary tax compliance

The tax gap, or difference between the amount owed under tax law and the amount actually paid on time, is estimated to be \$345 billion. Addressing this gap through improved voluntary compliance is a top priority of the Department. The Department proposes to improve compliance through targeted changes to the tax code and further investment in tax enforcement, taxpayer services, and Internal Revenue Service (IRS) systems modernization.

Tax Compliance and Debt Collection Legislative Proposals – The Budget includes a number of legislative proposals that will improve tax collection efficiency and lead to increased collections with minimum additional burden on taxpayers. These proposals include efforts to expand information reporting, improve compliance by businesses, strengthen tax administration, expand penalties, and improve debt collection activities. In total these proposals are expected to increase collections by \$26 billion over the next ten years. Further information on these proposals can be found in the Treasury 2010 Green Book (available at <http://www.treas.gov/offices/tax-policy/>).

Tax Enforcement – The Budget provides nearly \$250 million in new enforcement initiatives to improve compliance. These initiatives are expected to produce \$1.946 billion in additional annual enforcement revenues once the new hires reach full potential in FY 2013 (see table below for return on investment (ROI) figures). FY 2011 initiatives will build on the foundation established in the FY 2010 Budget to address international tax evasion, and reduce noncompliance by businesses and high net-worth taxpayers. The new funding will focus on complex international enterprise structures

and transactions. It also will be used to increase audit coverage of business and high-income taxpayer returns, as well as increase

efforts to bring taxpayers who fail to file or pay their tax debt into compliance.

Return on Investment for Enforcement Initiatives

Dollars in Millions						
FY 2011 Enforcement Investment	First Year (FY 2011)			Full Performance (FY 2013)		
	Cost	Revenue	ROI	Cost	Revenue	ROI
All Enforcement Initiatives	\$247.4	\$719.8	2.9	\$209.6	\$1,946.2	9.3
Direct Revenue Producing Initiatives	\$236.9	\$719.8	3.0	\$200.6	\$1,946.2	9.7
Address Business and Individual International Compliance	121.1	300.8	2.5	101.3	812.2	8.0
Reduce the Reporting Compliance Tax Gap	77.7	211.7	2.7	65.8	659.6	10.0
Reduce the Nonfiling and Underpayment Tax Gap	38.1	207.3	5.4	33.5	474.4	14.2
Other Enforcement Initiatives	\$10.5	\$0.0	0.0	\$9.0	\$0.0	0.0

Taxpayer Service – Quality taxpayer service is an important complement to enforcement efforts. Recent legislation has increased the volume of calls to 1-800 service lines at the IRS, leading to longer wait times and unanswered calls. The FY 2011 Budget provides \$20.9 million to increase the level of service for 1-800 lines to achieve a 75 percent call answer rate, up from the FY 2009 rate of 70 percent. The Budget also includes \$25 million for infrastructure improvements to IRS.gov. This multi-year project will improve self-service, reduce taxpayer burden, increase compliance, reduce costs, and continue to position IRS.gov as the preferred choice for taxpayer service.

IRS Systems Modernization – The Budget provides \$386.9 million for the IRS’s Business Systems Modernization account, a significant investment in advancing tax administration. These resources will allow for the completion of the new taxpayer account database in 2011, making this new service available for the 2012 filing season. The new database will improve taxpayer service through faster refunds and resolution of taxpayer account issues, eliminate notices based on out-of-date information, and allow

daily mailing of notices which will reduce spikes in telephone call volumes associated with the current weekly mailing of notices.

Goal 3: Significantly increase the number of paperless transactions with the public

The Department is committed to moving to paperless processing throughout its bureaus and programs, including increasing the number of payments and collections made electronically. The Department will increase the use of electronic benefit payments, business tax filings, and savings bond issuances. The actions will streamline inter-governmental process and will enhance service to the general public.

Efforts will include working to transition Treasury employees to electronic earnings and leave statements; transition federal benefits payments to electronic systems; a reduction in the number of tax forms distributed to taxpayers by the IRS; the release of proposed regulations to move to a paperless Treasury; and a comprehensive effort to inform the public of the changes and the alternatives that are available.

Financial Innovation and Transformation Program – The FY 2011 Budget provides \$17 million to develop shared, government-wide financial solutions associated with agency financial management services (e.g., invoice processing, cash collections, interagency agreement management). This effort will increase efficiency and reduce unnecessary paperwork by offering agencies central automated solutions for transactions processing and financial report production.

International Programs

The Department's Request includes \$3.065 billion in total funding for International Programs and reflects the President's commitment to meet major global challenges – poverty, hunger and climate change – through multilateral institutions and processes. \$2.957 billion in funding is requested for the multilateral development banks (MDBs), including \$408.4 million dollars for the U.S. contribution to a new multilateral food security fund, which will allow for an initial contribution of \$475 million when combined with 2010 funds, and \$635 million for international efforts to combat global climate change and to help developing countries respond to its impacts. The MDB request also includes \$1.285 billion for the International Development Association and \$106.6 million for the first of five annual payments to the Asian Development Bank's (AsDB) recently-approved General Capital Increase (GCI). As part of Treasury's pledge to pay back the significant unmet U.S. commitments to these the MDBs, the Department is requesting \$76 million in funds for MDB arrears. Finally, the Department is re-requesting \$108 million for our debt restructuring and technical assistance programs, with which Treasury will continue to support much-needed debt relief and promote economic growth by strengthening capacity of core institutions in countries

around the world, including Afghanistan, Pakistan and other fragile states.

Fiscal Prudence

In recognition of the current fiscal outlook and in order to partially offset the cost of high priority investments, Treasury's FY 2011 Budget includes savings of \$314.6 million in Department discretionary funding and additional savings in mandatory programs. The Budget proposes reductions in funding for three bureaus, where efficiency-improving changes will offset inflation increases, as well as other savings. Highlights include:

- IRS savings – \$167 million;
- U.S. Mint – legislative proposal would authorize the Secretary to approve alternative coinage materials to reduce coin production costs;
- Bureau of Engraving and Printing – legislative proposal to repeal the contract limit for distinctive currency paper to potentially increase competition and lower costs;
- Financial Management Service administrative savings and legislative proposals – \$13 million;
- Terrorism Risk Insurance Program – eliminates nearly \$250 million in Federal subsidies to insurance companies for terrorism insurance. These subsidies are no longer necessary given the robust private market for such insurance, and domestic terrorism insurance policies are now sufficiently available and affordable to meet demand;
- Bureau of Public Debt administrative savings and facility consolidation – \$9 million;
- Departmental Offices administrative savings – \$11 million; and
- CDFI reductions from two programs to free up resources for investments in the core

CDFI program and two new innovative programs – \$105 million.

permanent cancellation from the unobligated balances of the Treasury Forfeiture Fund.

Securing Americans Value and Efficiency

(SAVE) – The Department is actively reviewing, and in some cases already implementing, savings ideas provided by Treasury employees as part of the President's SAVE challenge. Many of these ideas are included in the administrative savings and paperless transition proposals listed above.

Other examples include:

- Combine support functions between bureaus – Departmental management is working with the bureaus to promote greater use of Treasury's Administrative Resource Center.
- Reduce energy consumption – the Department will reduce its Greenhouse Gas emissions by 33 percent over the next 10 years.
- Expand use of New Hire Database in tax administration – the Department is proposing legislation as part of the Budget that will expand the IRS' access to information in the database to improve compliance.

The Department will continue to review all SAVE proposals from our employees and implement the most promising.

Funding the Alcohol and Tobacco Tax and Trade Bureau (TTB) with Annual Licensing & Registration Fees

- The FY 2011 Budget proposes to shift the cost of paying for regulating the alcohol and tobacco industries from the general taxpayer to the industries themselves by funding TTB with annual licensing and registration fees, totaling \$106 million a year. This practice is standard for most regulatory agency funding.

Offsetting Cancellation - The FY 2011 Budget includes a \$62 million proposed

High Priority Performance Goals

***Mission:** Maintain a strong economy and create economic and job opportunities by promoting the conditions that enable economic growth and stability at home and abroad, strengthen national security by combating threats and protecting the integrity of the financial system, manage the U.S. Government's finances and resources effectively.*

The Department of the Treasury develops a 5-year strategic plan, as well as an annual performance plan and annual report on our progress. As part of developing the FY 2011 Budget and performance plan, the Department of the Treasury has also identified a limited number of high priority performance goals that will be a particular focus over the next two years. These goals are a subset of those used to regularly monitor and report performance. To view the full set of performance information please visit: <http://www.treas.gov/offices/management/budget/planningdocs/>

Goal 1: Repair and reform the financial system

Measures and milestones:

- Complete up to four million trial mortgage loan modifications by December 31, 2012.
- Implement strong, comprehensive regulatory reform to restore stability and accountability to the financial system.

Indicators:

- Mortgage interest rates.
- Cost of credit to businesses.

Goal 2: Increase voluntary tax compliance

Measures and milestones:

- Make progress against the Tax Gap through improved service and enhanced enforcement of the tax laws:
 - Achieve over four million document matching closures in a year in FY 2011 (where IRS information does not match taxpayer reported information).
 - Implement the new Customer Account Data Engine database and processing platform by December 2011, doubling the number of taxpayers receiving refunds on a five-day cycle.
- Assist Americans in voluntarily meeting their tax obligations:
 - Increase individual income tax filers' American Customer Satisfaction Index to 69 percent.
 - Improve telephone level of service to 75 percent by the end of FY 2011.

Goal 3: Significantly increase the number of paperless transactions with the public

Measures and milestones:

- Increase electronic payment, collections, and savings bonds transactions by 33 percent by the end of FY 2011.
- Increase individual tax return E-file rate to 81 percent.

FY 2011 President's Budget by Strategic Goal

(Dollars in Thousands)

Treasury Goal/Objective	Effectively Managed US Government Finances		U.S. and World Economies Perform at Full Economic Potential		Prevented Terrorism & Promoted Nation's Security		Management and Organizational Excellence		Total	
	Direct \$	Reimb. \$	Direct \$	Reimb. \$	Direct \$	Reimb. \$	Direct \$	Reimb. \$	Direct \$	Reimb. \$
Management & Financial	\$70,533	\$7,667	\$360,992	\$12,400	\$207,888	\$29,704	\$314,728	\$16,921	\$954,141	\$66,692
Departmental Offices Salaries and Expenses										
Dept-wide Systems & Capital Invest. Program										
Office of Inspector General	70,533	6,142	110,992	10,875	105,969	9,704	58,907	7,121	346,401	33,842
Treasury IG for Tax Administration					1,500		20,500		22,000	0
Special Inspector General for TARP							30,269	8,500	30,269	8,500
Community Development Financial Institutions Fund			250,000				155,452	1,300	155,452	1,300
Financial Crimes Enforcement Network						20,000	49,600		49,600	0
Alcohol & Tobacco Tax and Trade Bureau		1,525		1,525					100,419	20,000
Fiscal Service Operations	\$411,238	\$238,840	\$0	\$0	\$0	\$0	\$0	\$0	\$411,238	\$238,840
Financial Management Service	235,253	216,730							235,253	216,730
Bureau of the Public Debt	175,985	22,110							175,985	22,110
Tax Administration	\$12,361,836	\$128,158	\$0	\$0	\$271,434	\$16,434	\$0	\$0	\$12,633,270	\$144,592
IRS Taxpayer Services	2,321,975	34,159							2,321,975	34,159
IRS Enforcement	5,590,511	45,072			206,889	16,434			5,797,400	61,506
IRS Operations Support	4,043,455	48,927			64,545				4,108,000	48,927
Business Systems Modernization	386,908								386,908	0
Health Insurance Tax Credit Administration	18,987								18,987	0
Total, Treasury Appropriations Committee^{1/}	\$12,843,607	\$374,665	\$360,992	\$12,400	\$479,322	\$46,138	\$314,728	\$16,921	\$13,998,649	\$450,124
Treasury International Programs	3,065,176								3,065,176	0
Total, Appropriated Level	\$15,908,783	\$374,665	\$360,992	\$12,400	\$479,322	\$46,138	\$314,728	\$16,921	\$17,063,825	\$450,124
Non Appropriated Bureaus	\$0	\$0	\$0	\$4,024,623	\$0	\$0	\$0	\$176,213	\$0	\$4,200,836
Treasury Franchise Fund								176,213	0	176,213
Office of Financial Stability				297,749					0	297,749
Bureau of Engraving and Printing				588,000					0	588,000
U.S. Mint				2,062,607					0	2,062,607
Office of the Comptroller of the Currency				831,400					0	831,400
Office of Thrift Supervision				244,867					0	244,867
Subtotal, Direct \$	\$15,908,783	\$374,665	\$360,992	\$4,037,023	\$479,322	\$46,138	\$314,728	\$193,134	\$17,063,825	\$4,650,960
Subtotal, Reimbursable \$					\$525,460		\$507,862			
Total, Treasury Level	\$16,283,448	\$374,665	\$4,398,015	\$4,037,023	\$525,460	\$46,138	\$507,862	\$193,134	\$21,714,785	\$4,650,960

Fiscal Year Comparison of Full-Time Equivalent (FTE) Staffing (Direct and Reimbursable)

Appropriation	FY 2009 Actual		FY 2010 Estimated		FY 2011 President's Budget	
	Direct	Reimb.	Total	Direct	Reimb.	Total
Departmental Offices Salaries and Expenses	1,089	124	1,213	1,266	1,342	1,479
Administrative Expenses, Recovery Act	276	0	276	1,200	0	0
Office of Inspector General	108	0	108	150	154	154
Treasury IG for Tax Administration	797	3	800	835	835	838
Special Inspector General for the TARP	29	0	29	133	160	160
Community Development Financial Institutions Fund	60	0	60	84	90	90
Financial Crimes Enforcement Network	311	2	313	331	327	328
Alcohol & Tobacco Tax and Trade Bureau	511	8	519	535	0	562
Financial Management Service	1,629	268	1,897	1,698	1,568	1,839
Bureau of the Public Debt	1,006	0	1,006	1,042	1,009	1,009
Internal Revenue Service	92,577	792	93,369	95,069	96,419	97,380
Subtotal, Treasury Appropriated Level	98,393	1,197	99,590	102,343	1,397	103,740
Office of Financial Stability	86	0	86	260	271	271
Working Capital Fund	0	190	190	0	222	222
Treasury Franchise Fund	0	944	944	0	1,043	1,043
Bureau of Engraving and Printing	0	1,944	1,944	0	2,050	2,000
U.S. Mint	0	1,812	1,812	0	1,955	1,955
Office of the Comptroller of the Currency	0	3,104	3,104	0	3,216	3,263
Office of Thrift Supervision	0	1,051	1,051	0	1,065	1,082
Terrorism Insurance Program	9	0	9	10	10	10
Total	98,488	10,242	108,730	102,613	10,912	113,525
				102,185	11,500	113,685

Summary of FY 2011 Increases and Decreases
(Dollars in Thousands)

	DO	DSCIP	OIG	TIGTA	SIGTARP	CDFI	FINCEN	TTB	TEOAF	FMS	BPD	IRS	Total
FY 2010 Enacted	\$304,888	\$9,544	\$29,700	\$152,000	\$23,300	\$246,750	\$111,010	\$103,000	(\$90,000)	\$244,132	\$182,244	\$12,146,123	\$13,462,691
FERS Percentage Adjustment	374	0	47	46	9	22	104	128	0	369	188	16,392	17,679
Non-Pay Inflation Adjustments	1,762	0	56	343	278	85	804	500	0	843	1,005	36,121	41,797
Pay Annualization Adjustments	935	0	115	636	702	54	192	325	0	933	651	47,473	52,016
Pay Inflation Adjustments	2,513	0	294	1,917	296	128	556	837	0	2,415	1,327	119,537	129,820
Maintaining Current Levels	\$5,584	\$0	\$512	\$2,942	\$1,285	\$289	\$1,656	\$1,790	\$0	\$4,560	\$3,171	\$219,523	\$241,312
Base Realignment	0	0	0	0	25,015	0	0	0	0	0	0	3,494	28,509
Rescission/User Fee Adjustment	0	0	0	0	0	0	0	0	90,000	0	10,000	0	100,000
Non-Recuring Costs	(2,500)	(9,544)	0	0	0	0	(8,250)	(3,500)	0	0	0	(32,680)	(56,474)
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
Efficiency/Savings	(10,603)	0	(5)	(276)	0	(151)	(3,997)	(622)	0	(13,439)	(9,430)	(157,958)	(196,481)
Adjustments to Base	(\$13,103)	(\$9,544)	(\$5)	(\$276)	\$25,015	(\$151)	(\$12,247)	(\$4,122)	\$90,000	(\$13,439)	\$570	(\$187,144)	(\$124,446)
FY 2010 Base	\$297,369	\$0	\$30,207	\$154,666	\$49,600	\$246,888	\$100,419	\$100,668	\$0	\$235,253	\$185,985	\$12,178,502	\$13,579,557
Program Decreases	0	0	0	0	0	(109,150)	0	0	0	0	0	(9,000)	(118,150)
Program Reinvestments	0	0	0	0	0	0	0	0	0	0	0	2,792	2,792
Program Increases	49,032	22,000	62	786	0	112,262	0	5,500	0	0	0	460,976	650,618
FY 2011 President's Budget	\$346,401	\$22,000	\$30,269	\$155,452	\$49,600	\$250,000	\$100,419	\$106,168	\$0	\$235,253	\$185,985	\$12,633,270	\$14,114,817
Offsetting Fees and Cancellation of Unobligated Balances	0	0	0	0	0	0	0	(106,168)	(62,000)	0	(10,000)	0	(178,168)
FY 2011 President's Budget less Offsetting Fees	\$346,401	\$22,000	\$30,269	\$155,452	\$49,600	\$250,000	\$100,419	\$0	(\$62,000)	\$235,253	\$175,985	\$12,633,270	\$13,936,649